

110TH CONGRESS
2D SESSION

H. R. 6554

To amend the Internal Revenue Code of 1986 to allow the personal exemption deduction for a stillborn child.

IN THE HOUSE OF REPRESENTATIVES

JULY 17, 2008

Mr. YOUNG of Alaska introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow the personal exemption deduction for a stillborn child.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. PERSONAL EXEMPTION DEDUCTION FOR**
4 **STILLBORN CHILDREN.**

5 (a) IN GENERAL.—Paragraph (1) of section 152(f)
6 of the Internal Revenue Code of 1986 (defining child) is
7 amended by adding at the end the following new subpara-
8 graph:

9 “(D) STILLBORN CHILDREN.—

1 “(i) IN GENERAL.—A stillborn child
2 shall be treated as a dependent for the tax-
3 able year in which the child is extracted or
4 delivered if the child would be so treated
5 had the child been alive.

6 “(ii) EXCEPTION FOR ABORTED CHILD-
7 DREN.—Clause (i) shall not apply to any
8 child who is stillborn by reason of an abor-
9 tion.

10 “(iii) VERIFICATION.—This subpara-
11 graph shall not apply to a stillborn child
12 unless a State fetal death certificate is
13 issued for the child.

14 “(iv) TIN NOT REQUIRED.—Section
15 151(e) shall not apply in applying this sub-
16 paragraph.”.

17 (b) EFFECTIVE DATE.—The amendment made by
18 this section shall apply to stillborn children extracted or
19 delivered after the date of the enactment of this Act in
20 taxable years ending after such date.

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